Employment Security Department
Unemployment Insurance Division - UI Tax Administration

BULK FILING (ICESA) FORMAT SPECIFICATIONS
April, 2008

Data Record Descriptions:
The following Records (CODES) are outlined in detail in the following Record Layout Matrix.

CODE A – Transmitter Record:
The code A record identifies the organization submitting the file.

CODE B – Authorization Record:
The code B record identifies the type of equipment used to generate the data. (Optional Record)

CODE E – Employer Record:
The code E record identifies an employer whose employee wage and tax information is being reported.

CODE S – Employee Record:
The code S record is used to report wage and tax data for an employee.

CODE T – Total Record:
The code T record contains the totals for all Code S records reported since the last Code E record.

CODE F – Final Record:
*The code F record indicates the end of the file and **MUST** be the last data record on each file for transmission.*

Character Sets:
Extended Binary Coded Decimal Interchange Code (EBCDIC) or American Standard Code for Information Interchange (ASCII) will be accepted.

Logical Record Length:
Each record must be a uniform length of 275 characters. At the end of each record, (column 275) insert a carriage return and line feed (Hex 0D 0A or 0A 0D).

Data Types:
Alphanumeric - Left justified and space filled.
Numeric - right justified zero filled, *do not include decimal in currency values, decimal is assumed two places from right*. See record layout matrix for details and exceptions.

Money Amounts:
All money fields are strictly numeric. They must include dollars and cents; the decimal point is assumed. Do not use punctuation in any money field. Negative amounts are not allowed. See section on Amended Reports in the ICESA Guidelines document for information on adjustments.

RECORD LAYOUT MATRIX

Record Name: Code "A" – Transmitter Record

Field Name	Field Description	Column	Length	Type	Format
A RECORD	Identifies the organization submitting the file.				
Record Identifier	Constant "A"	1	1	Alpha	
Year	The year for which the report is being prepared.	2-5	4	Numeric	4-digits in YYYY format.
Transmitter's Federal EIN	The Federal ID number of the organization transmitting the file.	6-14	9	Numeric	9-digits. No hyphens or spaces.
Taxing Entity Code	Constant "UTAX"	15-18	4	Alpha	
Blanks	IGNORED	19-23	5		Space fill
Transmitter Name	The name of the organization transmitting the file.	24-73	50	Alpha/ Numeric	Left Justify, space fill.
Transmitter Street Address	The street address of the organization transmitting the file.	74-113	40	Alpha/ Numeric	Left Justify, space fill.
Transmitter City	The city of the organization transmitting the file.	114-138	25	Alpha	Left Justify, space fill.
Transmitter State	The state of the organization transmitting the file.	139-140	2	Alpha	Standard 2-character state postal abbreviation.
Blanks	IGNORED	141-153	13		Space fill
Transmitter Zip Code	The zip code of the organization transmitting the file.	154-158	5	Alpha/ Numeric	5-digit zip code
Transmitter Zip Code Extension	The zip code extension of the organization transmitting the file, if applicable.	159-163	5	Numeric	4-digit zip code extension. Include hyphen in position 159. If none, space fill.
Transmitter Contact	The name of the individual to be contacted regarding questions on the file being transmitted.	164-193	30	Alpha	Left Justify, space fill
Transmitter Contact Telephone Number	The telephone number of the contact person.	194-203	10	Numeric	3-digit area code and 7-digit telephone number. No hyphens or parenthesis.
Transmitter Contact Telephone Extension	The phone number extension of the contact person, if needed.	204-207	4	Numeric	Up to 4 digits. If none, space fill.
Blank *Ignore Total Remittance Amount field in A Record. This field added to F Record.*	IGNORED	208-242	35		Space fill
Media Creation Date	The date the media was created.	243-250	8	Numeric	2-digit month, 2-digit day and 4-digit year in MMDDYYYY format
Blank	IGNORED	251-275	25		Space fill

Record Name: Code "B" - Authorization Record

Field Name	Field Description	Column	Length	Type	Format
B RECORD	Identifies the type of equipment used to generate the data.				
Record Identifier	Constant "B"	1	1	Alpha	
Year	The year for which the report is being prepared.	2-5	4	Numeric	4-digits in YYYY format.
Transmitter's Federal EIN	The Federal ID number of the organization submitting the file.	6-14	9	Numeric	9-digits. No hyphens or spaces.
Computer	Manufacturer's name.	15-22	8	Alpha	Left Justify, space fill.
Internal Label	SL = IBM Standard internal label NL = No label	23-24	2	Alpha	
Blanks	IGNORED	25-225	201		Space fill
Transmitter Contact Email Address *The State of Washington requests the Transmitter Contact Email Address*	The email address of the individual to be contacted regarding questions on the file being transmitted.	226-275	50	Alpha/ Numeric	Left justify, space fill.

Record Name: Code "E" - Employer Record

Field Name	Field Description	Column	Length	Type	Format
E RECORD	Identifies an employer whose tax and wage information is being reported.				
Record Identifier	Constant "E"	1	1	Alpha	
Payment Year	The year for which the report is being prepared.	2-5	4	Numeric	4-digits in YYYY format.
Employer Federal EIN	The Federal ID number of the employer whose tax and wage information is being reported.	6-14	9	Numeric	9-digits. No hyphens or spaces.
Blank	IGNORED	15-23	9		Space fill
Employer Name	The name of the employer whose tax and wage information is being reported.	24-73	50	Alpha	Left Justify, space fill
Employer Street Address	The address of the employer whose tax and wage information is being reported.	74-113	40	Alpha/ Numeric	Left Justify, space fill
Employer City	The city of the employer whose tax and wage information is being reported. For a foreign address, show full country name and abbreviate city and state or province as necessary.	114-138	25	Alpha	Left Justify, space fill
Employer State	The state of the employer whose tax and wage information is being reported.	139-140	2	Alpha	Standard 2-character state postal abbreviation.
Blank	IGNORED	141-148	8		Space fill

Field	Description	Position	Length	Type	Format
Employer Zip Code Extension	The zip code extension of the employer whose tax and wage information is being reported.	149-153	5	Numeric	4-digit zip code extension. Include hyphen in position 149. If none, space fill.
Employer Zip Code	The zip code of the employer whose tax and wage information is being reported, if applicable.	154-158	5	Alpha/ Numeric	5-digit zip code
Blank	IGNORED	159-166	8		Space fill
Taxing Entity Code	Constant "UTAX"	167-170	4	Alpha	
State Identifier Code	Washington State code = 53	171-172	2	Numeric	
Employer Employment Security (ES) Reference Number	The ES Reference number of the employer whose tax and wage information is being reported.	173-187	15	Alpha/ Numeric	8-digit ES Reference number and 1-digit check digit for a total of 9-digits, followed by 6 spaces to a total column width of 15.
Reporting Period	The last month of the calendar quarter to which the report applies. "03" = First quarter; "06" = Second quarter; "09" = Third quarter; "12" = Fourth quarter.	188-189	2	Numeric	
No Payroll / No Workers / No Wages	0 = Indicates the E record *will not* be followed by 1 or more employee (S) record (No Payroll). 1 = Indicates the E record *will* be followed by 1 or more employee (S) record.	190	1	Numeric	
Blank	IGNORED	191	1		Space fill
Agent Code *The State of Washington has added this optional field at the request of users*	Optional field for Agent use. This field will be returned to the Error Report and can be used to sort by District or Field Offices.	192-201	10	Alpha/ Numeric	Left justify, space fill.
Blank	IGNORED	202-255	54		Space fill
Foreign Indicator	If data in positions 74-158 (Employer address fields) is for a foreign address, enter the letter "X", otherwise, space fill.	256	1	Alpha	
Blank	IGNORED	257	1		Space fill
Employer Unified Business Identifier (UBI) Number *The State of Washington reserves the last 3 digits for the extended UBI number.*	The UBI Number of the employer whose tax and wage information is being reported. COPES Accounts – Enter Employer SSN	258-269	12	Alpha/ Numeric	12-digit UBI number or the 9-digit UBI number followed by 3 blank (null) values. Zero fill first 9-digits if unknown.
Blank	IGNORED	270-275	6		Space fill

Record Name: Code "S" - Employee Record

Field Name	Field Description	Column	Length	Type	Format
S RECORD	Identifies the wage information of an individual employee.				
Record Identifier	Constant "S"	1	1	Alpha	
Employee Social Security Number (SSN)	Employee's social security number; if not known enter the letter "I" in position 2 and blanks in positions 3-10.	2-10	9	Alpha/ Numeric	9-digit SSN. No hyphens or spaces, otherwise the letter "I." *See penalty warning
Employee Last Name	The last name of the employee whose wage information is being reported.	11-30	20	Alpha	Left Justify, space fill *See penalty warning
Employee First Name	The first name of the employee whose wage information is being reported.	31-42	12	Alpha	Left Justify, space fill.
Employee Middle Initial	The middle initial of the employee whose wage information is being reported.	43	1	Alpha	If unknown, space fill.
State Code Field	Washington State code = 53	44-45	2	Numeric	
Blank	IGNORED	46-49	4		Space fill
Exempt Corporate Officer Earnings and all Employee's Exercised Stock Options for this quarter *The State of Washington uses this field for reporting Exempt Corporate Officer Earnings and all Employees Exercised Stock Option wages.*	Total Exempt Corporate Officer Earnings and the amount of dollars represented by any exercised stock options is to be reported for all employees, including Exempt Corporate Officers.	50-63	14	Numeric	Right justify, zero fill. Do not enter decimal.
Employee's Washington Reportable **Total Gross Wages** Paid this Quarter	The total gross wages paid to this employee this quarter, plus other monetary remuneration such as bonuses and tips and reasonable cash value of non-monetary remuneration such as gifts, prizes, and in some cases meals and lodging.	64-77	14	Numeric	Right justify, zero fill. Do not enter decimal. Do not enter hyphen to represent negative amount. See section on Amended Reports for adjusting wages in a previous quarter. *See penalty warning
Employee's Excess Wages	The total gross wages paid to this employee this quarter, that are in excess of the Washington State taxable wage base.	78-91	14	Numeric	Right justify, zero fill. Do not enter decimal.
Employee's Taxable Wages	The total gross wages paid to this employee this quarter, less the excess wages, equal the employee's taxable wages.	92-105	14	Numeric	Right justify, zero fill. Do not enter decimal.
Blank	IGNORED	106-131	26		Space fill

Employee Hours ***The State of Washington requires 4 digit hours.***	The actual number of hours worked by the individual employee for the quarter, including paid vacation and holiday hours. Salaried employees may be entered as 520. Hours not to exceed 2250 for a quarter. Do not use any other measure of time worked such as weeks. For vacations and holidays worked without pay, severance pay, unassigned bonuses or any other type of payment that is not assigned to a specific time period, report "0" hours. Do not leave this column blank.	132-135	4	Numeric	Whole numbers only. No fractions. No decimal amounts. Actual fractional hours should be rounded to the next higher whole number. Right justify, zero fill. If unknown, space fill – do not zero fill. *See penalty warning
Blank	IGNORED	136-142	7		Space fill
Taxing Entity Code	Constant "UTAX"	143-146	4	Alpha	
Employment Security (ES) Reference Number	The ES Reference number of the employer whose tax and wage information is being reported.	147-161	15	Alpha/ Numeric	8-digit ES Reference number and 1-digit check digit for a total of 9-digits, followed by 6 spaces to a total column width of 15.
Blank	IGNORED	162-209	48		Space fill
Exempt Corporate Officer Code	For employees who are exempt officers of the corporation, enter "1" otherwise enter "0."	210	1	Numeric	
Blank	IGNORED	211	1		Space fill
Month 1 Employment	Enter "1" if employee covered by UI worked during or received pay for the 12th day of the **1st month** of the reporting period, otherwise, enter "0."	212	1	Numeric	
Month 2 Employment	Enter "1" if employee covered by UI worked during or received pay for the 12th day of the **2nd month** of the reporting period, otherwise, enter "0."	213	1	Numeric	
Month 3 Employment	Enter "1" if employee covered by UI worked during or received pay for the 12th day of the **3rd month** of the reporting period, otherwise, enter "0,"	214	1	Numeric	
Reporting Period Month and Year	The last month and year for the calendar quarter for which this report applies, e.g., "032003" for Jan-Mar of 2003.	215-220	6	Numeric	2-digit month and 4-digit year in MMYYYY format
Blanks	IGNORED	221-275	55		Space fill

*Penalty Warning – Do not report inaccurate data in the wage fields. If unknown, leave blank. However, please be advised that incomplete reports are subject to penalty charges.

Record Name: **Code "T" – Total Record**

Field Name	Field Description	Column	Length	Type	Format
T RECORD	The total tax and wage information for this employer, identified by the previous E record.				
Record Identifier	Constant "T"	1	1	Alpha	
Total Number of Employees	The total number of individual employee "S" records for this employer.	2-8	7	Numeric	Right justify, zero fill
Taxing Entity Code	Constant "UTAX"	9-12	4	Alpha	
Total Exempt Corporate Officer Earnings and Total Exercised Stock Options for this Employer *The State of Washington uses this field for reporting the total Exempt Corporate Officer Earnings and the Total of all Exercised Stock Option wages for this employer.*	Total Exempt Corporate Officer Earnings and the total amount of exercised stock options, reported for all employees including exempt corporate officers, for this employer.	13-26	14	Numeric	Right justify, zero fill. Do not enter decimal.
Washington Reportable **Total Gross Wages** Paid this Quarter for this Employer	The total amount of gross wages for each individual employee "S" record for this employer.	27-40	14	Numeric	Right justify, zero fill. Do not enter decimal.
Total Excess Wages for this Employer	The total amount of wages in excess of Washington's UI taxable wage base, per employee since January 1. If this total includes out-of-state wages, indicate by entering a 1 in column 268 of the T Record.	41-54	14	Numeric	Right justify, zero fill. Do not enter decimal.
Total Taxable Wages for this Employer	The Total Gross Wages less Excess Wages = Taxable Wages.	55-68	14	Numeric	Right justify, zero fill. Do not enter decimal.
Blank	IGNORED	69-81	13		Space fill
UI Tax Rate *The State of Washington uses an assumed decimal.*	The UI Tax Rate for the period being reported for this employer.	82-87	6	Numeric	Decimal is assumed e.g., 2.8% = 028000.
UI Taxes Due	The Taxable Wages times the UI Tax Rate = UI Taxes Due.	88-100	13	Numeric	Right justify, zero fill. Do not enter decimal.

Prior Balance	Any prior balance owed by this employer from a previous quarter(s). An amount can only be entered in either the Prior Balance or Prior Credit field - not both. To check for a Prior Balance, call the Employer Help Line, which is updated every 24 hours. Employer Help Line: • 1-888-835-1900 (Toll Free) • TTY 1-800-833-6388 (Toll Free).	101-111	11	Numeric	Right justify, zero fill. Do not enter decimal.
Interest	If payment is late, interest is calculated at one percent (1%) per month of the amount of unpaid contributions (no ceiling) for each month or fraction of, filed after the due date.	112-122	11	Numeric	Right justify, zero fill. Do not enter decimal.
Penalty	Late Payment Penalty is calculated by multiplying the penalty percent by the amount of unpaid contributions. Enter the result or $10.00 – whichever is greater. • Penalty during the first month of delinquency = 5% • Penalty during the second month of delinquency = 10% • Penalty during the third month of delinquency = 20% Late Report Penalty is $25.00. Incomplete or Incorrect Report Penalty is charged at 10% of the quarterly contributions for each occurrence, up to a maximum of $250, but not less than: 1st occurrence – warning 2nd occurrence - $75.00 3rd occurrence - $150.00 4th and subsequent occurrences - $250.00	123-133	11	Numeric	Right justify, zero fill. Do not enter decimal.
Prior Credit	Any credit balance from a previous quarter(s). An amount can only be entered in either the Prior Balance or Prior Credit field - not both.	134-144	11	Numeric	Right justify, zero fill. Do not enter decimal.

Field	Description	Position	Length	Type	Format
Employment Administration Fund (EAF) Tax rate ⓘ *The State of Washington uses an assumed decimal.*	The EAF Rate for the period being reported for this employer.	145-148	4	Numeric	Decimal point is assumed, e.g., 0.02% = 0002 0.03% = 0003
EAF Assessment Amount	The Taxable Wages times the EAF Rate = EAF Assessment Amount.	149-159	11	Numeric	Right justify, zero fill. Do not enter decimal.
Total Exempt Corporate Officers ⓘ *The State of Washington requires only that the total number of exempt corporate officers be reported.*	The total number of exempt corporate officers exempt from UI coverage this quarter	160-163	4	Numeric	Right justify, zero fill.
Blank	IGNORED	164-174	11	Alpha	Space fill
Total Payment Due	The total of UI Taxes Due + EAF Assessment Amount + Prior Balance, Interest, Penalty or less Prior Credit, if any.	175-185	11	Numeric	Right justify, zero fill. Do not enter decimal.
Amount Remitted	The payment Amount Remitted for this quarterly report.	186-196	11	Numeric	Right justify, zero fill. Do not enter decimal.
Blank	IGNORED	197-226	30		Space fill
Month 1 Employment	Number of employees who were paid wages during the payroll period that includes the 12th day of the **1st month** of the reporting period for this employer. Do not include exempt corporate officers in this total.	227-233	7	Numeric	Right justify, zero fill.
Month 2 Employment	Number of employees who were paid wages during the payroll period that includes the 12th day of the **2nd month** of the reporting period for this employer. Do not include exempt corporate officers in this total.	234-240	7	Numeric	Right justify, zero fill.
Month 3 Employment	Number of employees who were paid wages during the payroll period that includes the 12th day of the **3rd month** of the reporting period for this employer. Do not include exempt corporate officers in this total.	241-247	7	Numeric	Right justify, zero fill.
Blank	IGNORED	248-267	20		Space fill
Excess Wage – Out of State Wages Indicator ⓘ *The State of Washington requires an indicator for identifying out-of-state wages.*	Enter a 1 if Total Excess Wage Amount includes Out-of-State Wages, otherwise enter 0	268	1	Numeric	
Blank	IGNORED	269-275	7		Space fill

Record Name: **Code "F" - Final Record**

The code F record must appear only once on each file, after the last code T record.

Item		Column	Length	Type	Requirements
F RECORD	Indicates the end of the file and must be the last data record on each file for transmission.				
Record Identifier	Constant "F"	1	1	Alpha	
Total Number of Employees in file	The total number of individual employee "S" records for all employers in this file.	2-11	10	Numeric	Right justify, zero fill.
Total Number of Employers in File	The total number of employer "E" records in this file.	12-21	10	Numeric	Right justify, zero fill.
Taxing Entity Code	Constant "UTAX."	22-25	4	Alpha	
Blank	IGNORED	26-40	15		Space fill
Washington Reportable Total Gross Wages Paid this Quarter for all Employers in this file	The total amount of wage dollars reported for each individual employee "S" record for all employers in this file.	41-55	15	Numeric	Right justify, zero fill. Do not enter decimal.
Total Excess Wages for all Employers in this file	The total amount of wages in excess of Washington's UI taxable wage base for this employer.	56-70	15	Numeric	Right justify, zero fill. Do not enter decimal.
Total Taxable Wages for all Employers in this file	The Total Gross Wages less Excess Wages = Taxable Wages.	71-85	15	Numeric	Right justify, zero fill. Do not enter decimal.
Total Remittance Amount ℹ️ *Total Remittance Amount field moved from A Record.*	The sum of Total Payments Due remitted with this file.	86-98	13	Numeric	Right justify, zero fill. Do not enter decimal.
Blank	IGNORED	99-143	45		Space fill
ICESA Washington Version Number. The current version is November 15, 2005. ℹ️ *ICESA Washington 8-digit version date.*	Constant "11152005"	144-151	8	Numeric	Version date in MMDDYYYY format.
Blank	IGNORED	152-275	124		Space fill